## **AMENDMENTS TO THE CLAIMS**

Claims 1-13 (Canceled).

## 14. (Currently amended) An accounting system comprising:

a license server connected with an accounting server; and

a content reproduction device that is structurally arranged to read out an accounting ID identifying money information from a prepaid card, to transmit a content ID identifying a desired encrypted content and the accounting ID to the license server through a communication network, and to receive and store decoding information needed to decode the desired encrypted content from the license server when the license server determines that decoding information can be provided to the content reproduction device,

wherein the license server is structurally arranged to receive the content ID and the accounting ID from the content reproduction device and to transmit an accounting amount obtained from the received content ID and the accounting ID to the accounting server that is structurally arranged to compare the accounting amount to a remaining amount of money information corresponding to the received accounting ID and when the remaining amount of money information corresponding to the received accounting ID is larger than the accounting amount the accounting server subtracts the accounting amount from the remaining amount of money information corresponding to the received accounting ID and returns an indication of a successful accounting result to the license server that upon receipt of the indication of the successful accounting result determines that the decoding information corresponding to the content ID will be provided to the content reproduction device through the communication network so that the content reproduction device then performs decoding with the stored decoding information each time the particular encrypted content is selected to be decoded for reproduction.

## 15. (Withdrawn) An accounting system,

wherein a license server, an accounting server and a content reproduction device are connected through communication network,

wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits a content ID identifying an encrypted content and the accounting ID to obtain and store decoding information from the license server, and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

## 16. (Currently amended) An accounting system comprising:

- a content reproduction device;
- a license server connected to an accounting server; and
- a license vending machine connected to the license server through a communication network, the license vending machine being structurally arranged to read decoding information from a license card needed to provide desired encrypted content from the content reproduction device,

wherein when the license vending machine is structurally arranged to receive and read a license card lacking needed decoding information for a content ID identifying the desired encrypted content, the license vending machine is further structurally arranged to read out an accounting ID identifying money information and the content ID from the license card corresponding to the desired encrypted content, to transmit the content ID and the accounting ID to the license server, to receive the needed decoding information from the license server based

upon the content ID and the accounting ID transmitted to and processed by the license server and

to record the needed decoding information correspondingly to the content ID and the desired

encrypted content into the license card when supplied by the licensing server, the licensing

server being structurally arranged to receive the content ID and the accounting ID from the

license vending machine and to transmit an accounting amount obtained from the received

content ID and the accounting ID to the accounting server that is structurally arranged to

compare the accounting amount to a remaining amount of money information corresponding to

the received accounting ID and when the remaining amount of money information corresponding

to the received accounting ID is larger than the accounting amount the accounting server

subtracts the accounting amount from the remaining amount of money information

corresponding to the received accounting ID and returns an indication of a successful accounting

result to the license server that upon receipt of the indication of the successful accounting result

determines that the decoding information corresponding to the content ID will be provided to the

license vending machine through the communication network,

wherein the content reproduction device is structurally arranged to receive and read the

license card so as to obtain selected decoding information stored in the license card that

corresponds to a content ID identifying particular encrypted content selected for reproduction

and to store the selected decoding information and to then perform decoding with the stored

selected decoding information each time the particular encrypted content is selected to be

decoded for reproduction.

17. (Previously presented) The accounting system of claim 16, wherein when a content ID of an

encrypted content to be reproduced does not exist in the license card, the content reproduction

device records the content ID into the license card.

18. (Withdrawn) An accounting system comprising a content reproduction device, a license

server, an accounting server and a license vending machine, wherein the license server, the

accounting server and the license vending machine are connected through communication

network,

wherein when the license vending machine reads a license card and decoding information

does not exist for a content ID identifying an encrypted content, the license vending machine

reads out an accounting ID identifying money information and the content ID from the license

card, transmits the content ID and the accounting ID to obtain decoding information from the

license server and records the decoding information correspondingly to the content ID into the

license card,

wherein the content reproduction device reads the license card, obtains and stores

decoding information corresponding to a content ID identifying an encrypted content and

performs decoding and reproduction with the stored decoding information each time the

encrypted content is decoded,

wherein the license server transmits the received content ID and accounting ID to obtain

an accounting result from the accounting server and returns to the content reproduction device

decoding information corresponding to the content ID if the accounting result is the success of

the accounting, and

wherein if money information corresponding to the received accounting ID is larger than

the accounting amount obtained from the received content ID, the accounting server subtracts the

accounting amount from the money information and returns the success of the accounting.

19. (Withdrawn) The accounting system of claim 18, wherein when a content ID of an encrypted

content to be reproduced does not exist in the license card, the content reproduction device

records the content ID into the license card.

20. (Previously presented) The accounting system of claim 14, wherein the communication

network is structurally arranged to exchange encrypted data between at least the content

reproduction device and the license server.

21. (Previously presented) The accounting system of claim 14, wherein the accounting ID and/or

the decoding information are provided with an expiration date.

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22. (Previously presented) The accounting system of claim 14, wherein the license server is

further structurally arranged to record a content ID of a content used for each accounting ID as a

usage history.

23. (Previously presented) The accounting system of claim 22, wherein the license server records

the number of times of usage for each content ID as a usage history.

24. (Withdrawn) A content reproduction device decoding and using an encrypted content,

wherein the device comprises an input unit for inputting a content ID of an encrypted content to

be reproduced, a prepaid card read unit for requesting decoding information from an accounting

ID stored in a prepaid card and the content ID input in the input unit, and a decoding unit for

decoding the encrypted content with the obtained decoding information, wherein decoding and

reproduction are performed with the obtained decoding information each time the encrypted

content is used.

25. (Withdrawn) A license vending machine, wherein if the content reproduction device decodes

and reproduces an encrypted content with decoding information recorded on a license card in

each time, the license card stores a content ID of an encrypted content and decoding information

for decoding the encrypted content in a corresponding manner and also stores an accounting ID

identifying money information, and wherein if decoding information corresponding to a content

ID to be reproduced does not exist when the license card is read, the license vending machine

comprises a license card read unit for requesting decoding information from the content ID and

the accounting ID and a license card write unit for recording the obtained decoding information

correspondingly to the content ID into the license card.

Claims 26-27 (Canceled).

28. (Withdrawn) The accounting system of claim 15, wherein the exchange of data through the

communication network is performed with encryption.

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29. (Previously presented) The accounting system of claim 16, wherein the communication

network is structurally arranged to exchange encrypted data between at least the content

reproduction device and the license server.

30. (Previously presented) The accounting system of claim 17, wherein the communication

network is structurally arranged to exchange encrypted data between at least the content

reproduction device and the license server.

31. (Withdrawn) The accounting system of claim 18, wherein the exchange of data through the

communication network is performed with encryption.

32. (Withdrawn) The accounting system of claim 19, wherein the exchange of data through the

communication network is performed with encryption.

33. (Withdrawn) The accounting system of claim 15, wherein the accounting ID and/or the

decoding information are provided with an expiration date.

34. (Currently amended) A computer-readable recording medium physically recording thereon a

computer program for controlling an accounting system including a license server connected

with an accounting server and further connected to a content reproduction device through a

communication network, the computer program including:

a sub-program to controlling the content reproduction device to read out an

accounting ID identifying money information from a prepaid card, to transmit a content ID

identifying a desired encrypted content and the accounting ID to the license server through a

communication network, and to receive decoding information needed to decode the desired

encrypted content from the license server when the license server determines that decoding

information can be provided to the content reproduction device;

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a sub-program to control controlling the license server to receive the content ID and the accounting ID from the content reproduction device and to transmit an accounting amount

obtained from the received content ID and the accounting ID to the accounting server and to

provide the decoding information corresponding to the content  ${\rm I\!D}$  to the content reproduction

device through the communication network when the license server receives an indication of a

successful accounting result from the accounting server; and

a sub-program to controlling the accounting server to compare the accounting

amount received from the license server to a remaining amount of money information

corresponding to the accounting ID also received from the license server and when the remaining

amount of money information is larger than the accounting amount the accounting server is

controlled to subtract the accounting amount from the remaining amount of money information

corresponding to the received accounting ID and to return the indication of a successful

accounting result to the license server.

35. (Currently amended) A computer-readable recording medium physically recording thereon a

computer program for controlling a content reproduction device connected through a

communication network to a license server that is connected with an accounting server,

wherein the computer program controls the content reproduction device:

to read out an accounting ID identifying money information from a prepaid card;

to transmit a content ID identifying a desired encrypted content and the accounting ID to

the license server through the communication network; and

to receive decoding information needed to decode the desired encrypted content from the

license server when the license server and the accounting server cooperate to determine that

decoding information can be provided to the content reproduction device based upon an a

successful accounting result provided from the accounting server to the license server that

enables the accounting server to transmit the decoding information needed to decode the desired

encrypted information to the content reproduction device.

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